

Prepared by:
Internal Revenue Service
Room 898, M/B 75
400 N. 8th Street
Richmond, VA 23219-4838

Grantee's Address:
Room 898, M/B 75
400 N. 8th Street
Richmond, VA 23219-4838

GPIN/Tax Map ID #51A6-1-B-545

This conveyance is exempt from recording taxes pursuant to Section 58.1-811A3 of the Code of Virginia, as amended.

Certificate of Redemption

This Certificate of Redemption, made the 3rd day of March 2008, by the Advisory Area Manager, South Atlantic Collection Area, INTERNAL REVENUE SERVICE, Small Business/Self Employed Division, St. Paul, Minnesota, (Grantee for purposes of indexing only), by virtue of tender of payment to Ahmad Jafari (Grantor for purposes of indexing only),

WHEREAS, Jerry L. Perry, on or before November 1, 2007, was an owner of the real estate hereinafter described, and,

WHEREAS, the real estate on November 1, 2007, was subject to a deed of trust by Professional Foreclosure Corporation of Virginia, Substitute Trustee, in the original principal sum of \$73,000, dated May 19, 1989, and recorded in the Clerk's Office of the Circuit Court for the County of Caroline, Virginia, on June 1, 1989, in Book 340 at Page 306.

WHEREAS, the real estate on November 1, 2007, was subject to a tax lien in favor of the United States in the amount of \$119,591.08, duly recorded on October 26, 2006, in the Clerk's Office of the Circuit Court for the County of Caroline, Virginia; and,

Re: Jerry L. Perry

WHEREAS, the Secretary of the Treasury on October 10, 2007, received notice of the intended sale of the real estate on November 1, 2007, by Professional Foreclosure Corporation of Virginia, Substitute Trustee, pursuant to that certain Deed of Trust, dated May 19, 1989, and recorded in the Clerk's Office of the Circuit Court for the County of Caroline, Virginia, on June 1, 1989, in Book 340 at Page 306,

WHEREAS, the real estate was publicly offered for sale on November 1, 2007, by Professional Foreclosure Corporation of Virginia, Substitute Trustee, and the real estate was then and there publicly sold and purchased by Ahmad Jafari, for the sum of \$58,501.00, Ahmad Jafari being the highest bidder, and said sum being the highest bid for the real estate, and,

WHEREAS, the Director, Compliance, of the Internal Revenue Service, Small Business/Self-Employed Division, South Atlantic Collection Area, Richmond, Virginia, through his authorized agent, Revenue Officer E. Williams, for and on behalf of the United States on February 29, 2008, which date was within the period of 120 days from the date of sale of November 1, 2007, tendered to Ahmad Jafari, the sum of \$59,655.40, in redemption of the real estate for and on behalf of the United States, said sum being the amount paid by Ahmad Jafari at the sale of the real estate on November 1, 2007, plus interest on the amount paid at 6 percent per annum from the date of such sale, and,

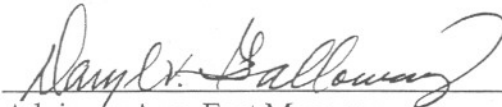
WHEREAS, Ahmad Jafari, did accept the sum tendered by Revenue Officer E. Williams in redemption of the real estate for and on behalf of the United States,

Re: Jerry L. Perry

NOW THEREFORE, be it known that, by virtue of the tender of payment to Ahmad Jafari, by Revenue Officer E. Williams on February 29, 2008, the United States pursuant to Section 7425 of the Internal Revenue Code of 1986, has redeemed the following described real estate:

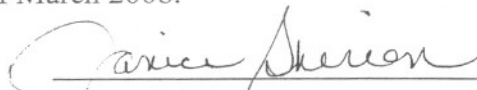
ALL THAT certain lot, piece or parcel of land and appurtenances thereto belonging, lying and being in Madison Magisterial District, Caroline County, Virginia, and designated as Lot 545 of Section B, as shown on plat of Lake Land' Or, in Plat Book 205, Page 400, to which reference is hereby made for a more particular description of the property herein conveyed.

IN WITNESS WHEREOF, the Advisory Area Manager, South Atlantic Collection Area, Internal Revenue Service, Small Business/Self Employed Division, St. Paul, Minnesota, has hereunto set forth her hand and affixed her seal this 3rd day of March 2008.

for 
Advisory Area East Manager
South Atlantic Area
Internal Revenue Service
St. Paul, Minnesota

NORTH CAROLINA
STATE OF MINNESOTA)
NY CITY OF ST. PAUL MECKLENBURG

I, Janice Sherian, a notary public in the State of North Carolina, do hereby certify that the Manager, or Acting Manager, of the Advisory Area of the Internal Revenue Service, South Atlantic Collection Area, Small Business/Self Employed Division, St. Paul, Minnesota, whose name is signed to the writing above bearing date on the 3rd day of March 2008, has acknowledged the same before me.
GIVEN under my hand this 3rd day of March 2008.


Notary Public
My commission expires on 3-12-2010.

VIRGINIA: In the Clerk's Office of the
 Circuit Court of Caroline County. The
 foregoing instrument was this day presented
 in the office aforesaid and is, together with
 the certificate of acknowledgment annexed,
 admitted to record this 1st day of
March, 20 08 2:06 P. M.
 The tax imposed by §58.1-802 of the Code
 has been paid in the amount of \$.....

Teste Ray D. Campbell Clerk